

## FY 2014 Treasury Performance Validation and Verification Appendix

### Introduction

This Appendix provides a detailed listing of all performance measures and indicators included in the Annual Performance Report with their respective definitions, data sources, data collection methodologies, assessments of reliability, and reporting frequency. Performance measures and indicators are listed by the strategic objective to which they align and, within strategic objective, alphabetically by the component that reports them.

### Verification and Validation Process

The Department recognizes the importance of collecting complete, accurate, and reliable performance data since this helps determine progress toward achieving program and Department goals and objectives. Performance data are considered reliable if transactions and other data that support reported performance measures are properly recorded, processed, and summarized to permit the preparation of performance information in accordance with criteria stated by management. OMB Circular A-136, Financial Reporting Requirements, OMB Circular A-11, and the Reports Consolidation Act of 2000 (P.L. No. 106-531) further delineate this responsibility by requiring Agency heads to attest to the completeness and reliability of the performance data they report.

Treasury employs a central system of record for all publicly reported performance data and requires components to validate the data entered into that system on either a quarterly or annual basis, depending on the frequency with which the data are reported. Performance data are discussed with senior department leadership at Quarterly Performance Reviews (QPRs).

### Detailed Measure/Indicator Listing by Strategic Objective

**STRATEGIC GOAL:** Promote domestic economic growth and stability while continuing reforms of the financial system

**STRATEGIC OBJECTIVE:** Promote savings and increased access to credit and affordable housing options

#### MEASURE: ALL - Award Cycle Time

**Definition:** Cycle time from the date when applications are received to the date of award announcement (in months). Cycle time is calculated as a weighted average across all CDFI Fund programs, weighted by the number of awards per program in each round.

**Indicator Type:** Measure

**Data Capture and Source:** Application intake dates and award announcement dates posted.

**Data Verification and Validation:** Verification is derived from administrative data on dates of receipt of applications and date of award announcements.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### MEASURE: ALL - Disbursement Cycle Time

**Definition:** Cycle time from the date of award announcement to the date of disbursement (in months). Cycle time is calculated as a weighted average across all CDFI Fund programs, weighted by the number of awards per program in each round. The CDFI Fund is expected to have disbursed 85% of the funds within the target period. The 15% buffer is necessary because disbursement depends on having awardees/allocates sign and return the agreements in a timely fashion.

**Indicator Type:** Measure

**Data Capture and Source:** Award announcement and award disbursement dates posted.

**Data Verification and Validation:** Verification is derived from administrative data on the date of award announcement and dates of award disbursement.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: ALL - Jobs Created/Maintained

**Definition:** Jobs maintained are jobs at the business at the time the loan or investment is made. Jobs created are new jobs created after the loan or investment is made. Total jobs are derived from a) all business loans originated in the CDFI Program portfolio; b) all NMTC allocatees' business and tenant jobs at qualified low-income community businesses (QALICBs); and c) all reported job creation/maintenance for other CDFI Fund programs. Total jobs are computed as full-time equivalents (FTEs) based on at least a 35-hour workweek. In calculating the number of full-time projected equivalents, part-time employees should be combined to full-time equivalents. For example, two part-time employees that each work 17.5 hours/week should be combined to count as one full-time equivalent. Jobs created serve as an important indicator of the economic vitality of underserved areas.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees. Many organizations track the number of jobs projected to be created. A smaller number collect annual information on actual number of jobs created. Some do not collect the data and respond "don't know." The Financial Strategies and Research Unit administers the Transaction Level Reports which contain FTE data for each CDFI Financial Assistance awardee and NMTC allocatee.

**Data Verification and Validation:** The Fund will collect FTE through the annual Institution Level and Transaction Level Reports. Data is provided by awardees but based on the source listed for their estimates; the data are compared to benchmarks derived from federal statistical agencies (e.g. Bureau of Labor Statistics) for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: ALL - Number of Affordable Housing Units Developed or Produced

**Definition:** Number of affordable housing units created by CDFI Fund programs. This includes real estate construction and rehabilitation financed in part by CDFI Program financial assistance awardees, New Markets Tax Credit allocatees and CMF awardees.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees. The Financial Strategies and Research Unit administers the Institution Level and Transaction Level Reports which contain business lending data for each CDFI Financial Assistance awardee and NMTC allocatee. CMF reporting systems will be established in 2011.

**Data Verification and Validation:** The Fund will collect affordable housing unit data through the annual Institution Level and Transaction Level Reports. Data provided is compared to the awardees' and allocatees' actual financial statements for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: BEA - Increase in Community Development Activities Over Prior Year For All BEA Program Applicants (\$ million)

**Definition:** This measures the Bank Enterprise Award (BEA) applicants' increase in qualified community development activities over prior year.

**Indicator Type:** Measure

**Data Capture and Source:** Each BEA Program applicant is required to submit an application containing a Report of Transactions. The BEA Program Unit administers the BEA application. All reports are submitted electronically and the data is stored in the Fund's databases.

**Data Verification and Validation:** The data is self-reported by applicants during the application process.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: CDFI - Amount of Loans/Investments Originated (Annual) (\$ Millions)**

**Definition:** Total dollar amount of loans/investments originated by reporting CDFI Financial Assistance awardees during the program year.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees in the Community Investment Impact System (CIIS).

**Data Verification and Validation:** The Fund will collect data on loans and investments originated by awardees through the Institution Level and Transaction Level Reports. Data provided is compared to the awardees' and allocatees' actual financial statements for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: CDFI - Number of Loans/Investments Originated (Annual)**

**Definition:** Number of loans/investments originated by reporting CDFI Financial Assistance awardees during the program year.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees in the Community Investment Impact System (CIIS).

**Data Verification and Validation:** The Fund will collect data on loans and investments originated by awardees through the Institution Level and Transaction Level Reports. Data provided is compared to the awardees' and allocatees' actual financial statements for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: CDFI - Percentage of Eligible Areas Served by CDFI Awardees**

**Definition:** This measure illustrates the extent to which CDFIs are serving geographically defined, distressed target markets by comparing locations of transactions made by CDFI awardees to the locations of eligible Census tracts. Beginning with FY2011, this measure is computed as the percentage of eligible Census tracts receiving at least one origination by a CDFI Program awardee within the three preceding fiscal years. Eligible census tracts are any census tract or group of contiguous census tracts or counties that meet at least one of following: a) at least 20% of population living in poverty; b) for Metro Areas where median family income  $\leq$  80% of metro areas MFI or national metro area MFI, whichever is greater; c) for outside Metro Areas where median family income  $\leq$  80% of statewide non-metropolitan area MFI or national non-metro area MFI, whichever is greater; d) where the unemployment rate at least 1.5 times the national average. Eligible non-metro counties may also include census tracts with population loss of 10% or more over 10 years, or 5% or more over 5 years.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee collects and tracks portfolio data in its own management information system(s). It is then uploaded into the CDFI Fund's Community Investment Impact System (CIIS). This information is self-reported by the awardees. Portfolio data is compared with Census program eligibility data to calculate results.

**Data Verification and Validation:** The CDFI Fund will collect data on originations obtained from annual transaction level reports and compare them to eligible investment areas to determine the overall percentage of eligible tracts that have been served with at least one origination in the three preceding fiscal years.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: FEC - Number of Prospective Homebuyers Served**

**Definition:** Each Financial Education and Counseling (FEC) awardee is charged with serving Prospective Homebuyers, clients identified by their annual income and family size compared to area medians. The number of Prospective Homebuyers demonstrates the size and scope of FEC activity.

**Indicator Type:** Measure

**Data Capture and Source:** Each FEC awardee is required to submit an annual report indicating the number of Prospective Homebuyers served. All reports are submitted electronically and the data is stored in the Fund's databases.

**Data Verification and Validation:** The data is self-reported by awardees.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: HFFI - Retail Outlets Created/Preserved**

**Definition:** Each HFFI awardee must report the number of retail food outlets that have been created or preserved as a result of the HFFI project financed by the awardee in a low-income/low-access area designated as a "food desert" under the program criteria.

**Indicator Type:** Measure

**Data Capture and Source:** Each HFFI awardee will be required to submit an annual report on their activities. All reports are submitted electronically and the data is stored in the Fund's databases.

**Data Verification and Validation:** The data is self-reported by awardees but must include a complete address (or latitude and longitude) so that the investment can be verified as occurring in a qualified "food desert" as defined by program criteria.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: NACA - Amount of Loans/Investments Originated (Annual) (Dollars in Millions)**

**Definition:** Total dollar amount of loans/investments originated by reporting NACA Financial Assistance awardees during the program year.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees in the Community Investment Impact System (CIIS).

**Data Verification and Validation:** The Fund will collect data on loans and investments originated by awardees through the Institution Level and Transaction Level Reports. Data provided is compared to the awardees' and allocatees' actual financial statements for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: NACA - Number of Loans/Investments Originated (Annual)**

**Definition:** Number of loans/investments originated by reporting NACA Financial Assistance awardees during the program year.

**Indicator Type:** Measure

**Data Capture and Source:** Each awardee and allocatee collects and tracks information in its own management information system(s). The information is self-reported by awardees and allocatees in the Community Investment Impact System (CIIS).

**Data Verification and Validation:** The Fund will collect data on loans and investments originated by awardees through the Institution Level and Transaction Level Reports. Data provided is compared to the awardees' and allocatees' actual financial statements for accuracy and "reasonableness" as defined by the Fund. Awardees and allocatees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: NMTC - Community Development Entities' Annual Qualified Equity Investments In Low-Income Communities (\$ billions)**

**Definition:** Amount of investments in Low Income Communities that Community Development Entities' have made with capital raised through their New Markets Tax Credits (NMTC) allocations. The Fund will report NMTC Qualified Low-Income Community Investments (QLICs) that are supported by NMTC Qualified Equity Investments (QEIs).

**Indicator Type:** Measure

**Data Capture and Source:** The Fund will capture the data in the CDEs' annual Institution Level and Transaction Level Reports.

**Data Verification and Validation:** CDEs will attract private sector equity in the form of QEIs. CDEs will have 12 months to invest these QEIs in QLICs. The CDEs will self-report QLICs in their annual Transaction Level Report. The Fund uses these reports for research, reporting, and compliance. The Fund is confident that CDEs will accurately report, as the consequence of misinformation may be recapture of the New Markets Tax Credits.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: NMTC - Percentage of Loans and Investments That Went Into Severely Distressed Communities

**Definition:** Portfolio data being reported by allocatees' at the project level is used to determine the percentage of loans going into a distressed community. A distressed community is composed of any of the following criteria:

- 1) Poverty > 30%
- 2) Median Income < 60%
- 3) Unemployment Rate 1.5x National Average

**Indicator Type:** Measure

**Data Capture and Source:** Each allocatee collects and tracks their portfolio data in its own management information system(s). It is then uploaded into the CDFI Fund's Community Investment Impact System (CIIS). This information is self-reported by the awardees.

**Data Verification and Validation:** The CDFI Fund will collect portfolio data thru annual transaction level reports. Data provided is compared to the awardees' actual financial statements for accuracy and "reasonableness" as defined by the CDFI Fund. Awardees are contacted regarding any discrepancies.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: Variance Between Estimated and Actual Receipts (Annual Forecast)(%)

**Definition:** Percentage error measures the accuracy of the Benchmark receipt forecasts produced monthly by the Office of Fiscal Projections (OFP). It measures the relative amount of error or bias in receipt forecasts.

**Indicator Type:** Measure

**Data Capture and Source:** OFP within the Office of the Fiscal Assistant Secretary creates estimates of Federal receipts by major categories (e.g., withheld income/FICA taxes, individual/SECA taxes, corporate taxes, customs deposits, estate and gift taxes and excise taxes) as well as by collection mechanisms (e.g., electronic and paper coupons) as a part of an extensive cash flow forecast used to inform Treasury's debt management decisions. OFP is also responsible for forecasting the daily tax receipts in order to manage the federal government's cash flow. Data on daily and monthly estimated and actual federal tax receipts are compiled by the office and used to report on the United States' daily, monthly, and annual cash position.

**Data Verification and Validation:** The percentage error is computed by subtracting the forecast value of tax receipts from the actual ( $A_t - F_t$ ), and dividing this error of forecast by the actual value, and then multiplying it by 100.  $PE_t = ((A_t - F_t)/A_t) * 100$ .  $A_t$  is actual value of receipts at time  $t$ , and  $F_t$  is forecasted value of receipts at time  $t$ . The average percentage error is more general measure that will be used to compare the relative error in the forecasts. This measure adds up all the percentage errors at each point and divides them by the number of time point  $APE = (|PE_t|_{t=1}^{TPE})/T$  where  $PE_t$  is the percentage error of forecasts in (1) and  $T$  is the total number of time point. The absolute value of the average percentage error will be used to measure the magnitude of error or bias in the receipts forecasts.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

## MEASURE: Cost Per Debt Financing Operation (\$)

**Definition:** This performance measure divides debt financing operations costs, determined by an established cost allocation methodology, by the number of auctions and buybacks.

**Indicator Type:** Measure

**Data Capture and Source:** The number of debt financing operations is captured on-line at TreasuryDirect.gov. Costs are captured in BPD's administrative accounting system.

**Data Verification and Validation:** Analysts determine the number of debt financing operations from TreasuryDirect.gov. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Cost Per Summary Debt Accounting Transaction (\$)**

**Definition:** This performance measure divides summary debt accounting transaction costs, determined by an established cost allocation methodology, by the number of summary debt accounting transactions.

**Indicator Type:** Measure

**Data Capture and Source:** Public Debt's investment accounting systems capture and report transaction counts. Costs are captured in Public Debt's administrative accounting system.

**Data Verification and Validation:** Accountants review transactional activity reports for reasonableness and any unusual trends are investigated. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Cost Per TreasuryDirect Assisted Transaction (\$)**

**Definition:** This performance measure divides TreasuryDirect customer service transaction costs, determined by an established cost allocation methodology, by the number of customer requests completed with assistance by a customer service representative.

**Indicator Type:** Measure

**Data Capture and Source:** For customer service transactions received by mail and for some requests received by phone or internet, Public Debt (BPD) obtains volumes from an automated tracking system. Simple phone and internet requests are manually counted. Costs are captured in BPD's administrative accounting system.

**Data Verification and Validation:** The accuracy of the system-generated volumes is verified twice a year by customer service staff performing manual counts. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Cost Per TreasuryDirect Online Transaction (\$)**

**Definition:** This performance measure divides TreasuryDirect online transaction costs, determined by an established cost allocation methodology, by the number of TreasuryDirect online transactions.

**Indicator Type:** Measure

**Data Capture and Source:** Workload figures are captured from information stored in TreasuryDirect. Costs are captured in Public Debt's administrative accounting system.

**Data Verification and Validation:** Workload figures are electronically verified by the TreasuryDirect system. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Increase the Number of Customers Who Buy Treasury Retail Securities Electronically**

**Definition:** Measures the increase in the number of customers who buy Treasury retail securities electronically; calculated as a percentage above the previous fiscal year.

**Indicator Type:** Measure

**Data Capture and Source:** Retail will count 1) the number of people (defined as unique taxpayer identification numbers (TINs)) in TreasuryDirect each fiscal year who buy savings bonds, bills, notes, bonds, Treasury Inflation-Projected Securities (TIPS), or certificates of indebtedness, 2) the number of people (defined as unique TINs) who bring securities into TreasuryDirect as transfers from Legacy TreasuryDirect or as conversions from paper savings bonds, and 3) the number of people (defined as unique TINs) in a pilot or new program each fiscal year who buy a Treasury security. Data will be collected through queries from TreasuryDirect and systems for pilots or new programs.

**Data Verification and Validation:** Data are maintained in systems that are subject to security reviews and audits that ensure data quality.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of Auction Results Released in Two Minutes +/- 30 Seconds**

**Definition:** This measures the elapsed time from the auction close to the public release of the auction results. The annual percentage of auctions meeting the release time target of 2 minutes plus or minus 30 seconds is calculated for the fiscal year.

**Indicator Type:** Measure

**Data Capture and Source:** BPD's automated auction processing systems

**Data Verification and Validation:** For each auction, analysts verify and validate the system time stamps that record the auction close and auction posting times.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent of Summary Debt Accounting Business Processes Restructured or Eliminated**

**Definition:** Measures the progress in migrating Summary Debt Accounting to a shared service solution.

**Indicator Type:** Measure

**Data Capture and Source:** The Project Manager (PM) is responsible for tracking the status of the project using a project plan detailing all stages of the System Development Life Cycle. This plan includes milestones that help to measure significant accomplishments. This information is routinely shared with management of the program areas as part of an established and well-documented IT governance and change management process.

**Data Verification and Validation:** The Project Manager (PM) responsible for migrating Summary Debt Accounting (SDA) to a shared service solution will identify the total number of business processes for the SDA program. The PM will then develop a schedule and report to management on the percentage of SDA business processes that have been restructured or eliminated. The project will be considered complete when 44% of SDA business processes have been restructured or eliminated.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percentage of Retail Customer Service Transactions Completed within 5 Business Days**

**Definition:** By FY 2014, significantly improve the number of Retail customer service transactions completed within 5 business days. The length of time to complete a customer service transaction is measured from the date each transaction is received to the date it is completed.

**Indicator Type:** Measure

**Data Capture and Source:** For customer service transactions received by mail and for some requests received by phone or e-mail, Public Debt uses an automated tracking system that measures the length of time it takes to complete the transactions. Simple phone and internet requests are manually tracked.

**Data Verification and Validation:** The accuracy of system-generated data is cross-checked at least twice a year by customer service staff performing manual counts.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly



## STRATEGIC OBJECTIVE: Wind down emergency financial crisis response programs

### MEASURE: Variance Between Estimated and Actual Receipts (Annual Forecast) (%)

**Definition:** Percentage error measures the accuracy of the Benchmark receipt forecasts produced monthly by the Office of Fiscal Projections (OFP). It measures the relative amount of error or bias in receipt forecasts.

**Indicator Type:** Measure

**Data Capture and Source:** OFP within the Office of the Fiscal Assistant Secretary creates estimates of Federal receipts by major categories (e.g., withheld income/FICA taxes, individual/SECA taxes, corporate taxes, customs deposits, estate and gift taxes and excise taxes) as well as by collection mechanisms (e.g., electronic and paper coupons) as a part of an extensive cash flow forecast used to inform Treasury's debt management decisions. OFP is also responsible for forecasting the daily tax receipts in order to manage the federal government's cash flow. Data on daily and monthly estimated and actual federal tax receipts are compiled by the office and used to report on the United States' daily, monthly, and annual cash position.

**Data Verification and Validation:** The percentage error is computed by subtracting the forecast value of tax receipts from the actual ( $A_t - F_t$ ), and dividing this error of forecast by the actual value, and then multiplying it by 100.  $PE_t = ((A_t - F_t)/A_t) * 100$ .  $A_t$  is actual value of receipts at time  $t$ , and  $F_t$  is forecasted value of receipts at time  $t$ . The average percentage error is more general measure that will be used to compare the relative error in the forecasts. This measure adds up all the percentage errors at each point and divides them by the number of time point  $APE = |(\sum_{t=1}^T PE_t)|/T$  where  $PE_t$  is the percentage error of forecasts in (1) and  $T$  is the total number of time point. The absolute value of the average percentage error will be used to measure the magnitude of error or bias in the receipts forecasts.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

### MEASURE: Congressional Requests for Testimony Completed (Units)

**Definition:** The number of testimonies that SIGTARP provides to Congress.

**Indicator Type:** Measure

**Data Capture and Source:** Capture - SIGTARP lists all of their testimonies to date on <http://www.sig tarp.gov/reports.shtml>

Source - Undetermined.

**Data Verification and Validation:** SIGTARP's staff monitors and records the number of testimonies completed. This data is published on SIGTARP's website and is validated through Congressional records.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

### MEASURE: Number of Completed Audit Products (Units)

**Definition:** Completed audit products include audit reports that promote the efficiency and effectiveness of the Troubled Asset Relief Program (TARP).

**Indicator Type:** Measure

**Data Capture and Source:** SIGTARP audit reports are sequentially numbered and posted on <http://www.sig tarp.gov/reports.shtml>

**Data Verification and Validation:** Official audit files support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

### MEASURE: Percentage of Cases That are Joint Agency/Task Force Investigations

**Definition:** This is the overall percentage of cases during the reporting cycle that are joint with other law enforcement agencies.

**Indicator Type:** Measure

**Data Capture and Source:** The Data originates from the assigned Case Agent and is stored on the SIGTARP ID Case Management System.

**Data Verification and Validation:** This data is entered into the CMS by the case agent and verified by the case supervisor. At the headquarters level SIGTARP Investigations staff validates the data with other Law Enforcement headquarters contacts as well as through weekly reports by the Investigative Squad's assigned ID Investigative Counsel.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly



#### **MEASURE: Percentage of Hotline Complaints Responded to or Referred for Investigation or Further Action within 14 Days of Receipt**

**Definition:** This metric tracks the time taken to resolve citizen complaints to SIGTARP's Investigations Division's hotline.

**Indicator Type:** Measure

**Data Capture and Source:** The data originates from calls, emails, faxes and letters received from citizens and are processed in SIGTARP's Investigations Division's Case Management System.

**Data Verification and Validation:** The Case Management System (CMS) was recently modified to track this metric and automate the results for FY2013. Complaints are entered into the CMS by Hotline Analysts and the system calculates this metric based upon the date entered and all relevant processing dates.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percentage of Investigations Accepted for Consideration by Prosecutors**

**Definition:** This metric measures the percentage of SIGTARP criminal or civil investigations that a federal, state, or local prosecutor has formally accepted to prosecute.

**Indicator Type:** Measure

**Data Capture and Source:** The case agent assigned to the case updates the status of investigations as necessary. The data originates from the assigned case agent and is stored on the Case Management System.

**Data Verification and Validation:** The CMS was recently modified to track this metric and automate the results for FY2013. This data is entered into the CMS by the case agents and validated by the ID squad supervisors.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percentage of Preliminary Investigations Converted to Full Investigations within 180 Days**

**Definition:** This metric measures the percentage of preliminary investigations that are converted to full investigations during the reporting period. A preliminary investigation is a limited investigation during which the investigator gathers fundamental information to determine the need to continue, pursue other remedies, or close the case. A full investigation is where the case agent accumulates all additional evidence needed to successfully complete the investigation.

**Indicator Type:** Measure

**Data Capture and Source:** When an investigator or supervisor assesses the information contained in an allegation of wrongdoing, a number of factors are considered prior to determining what type of case should be opened. For example, if the allegation includes significant supporting documentation or witness testimony showing illegal activity, then a case, or "full" investigation, would be opened immediately. However, if the allegation has only brief details, a "preliminary" investigation can be opened to provide a mechanism to develop further information regarding the allegation. The data originates with the case agent and the official case file. The data used to track this metric comes from the SIGTARP investigations Division (ID) Case Management System.

**Data Verification and Validation:** This measure is calculated in the case management system; the system tracks the dates remaining of cases that have not yet been converted as well as historic case conversion data. A report is run to show cases converted.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**STRATEGIC OBJECTIVE:** Complete implementation of financial regulatory reform initiatives, continue monitoring capital markets, and address threats to stability

**MEASURE:** Variance Between Estimated and Actual Receipts (Annual Forecast) (%)

**Definition:** Percentage error measures the accuracy of the Benchmark receipt forecasts produced monthly by the Office of Fiscal Projections (OFP). It measures the relative amount of error or bias in receipt forecasts.

**Indicator Type:** Measure

**Data Capture and Source:** OFP within the Office of the Fiscal Assistant Secretary creates estimates of Federal receipts by major categories (e.g., withheld income/FICA taxes, individual/SECA taxes, corporate taxes, customs deposits, estate and gift taxes and excise taxes) as well as by collection mechanisms (e.g., electronic and paper coupons) as a part of an extensive cash flow forecast used to inform Treasury's debt management decisions. OFP is also responsible for forecasting the daily tax receipts in order to manage the federal government's cash flow. Data on daily and monthly estimated and actual federal tax receipts are compiled by the office and used to report on the United States' daily, monthly, and annual cash position.

**Data Verification and Validation:** The percentage error is computed by subtracting the forecast value of tax receipts from the actual ( $A_t - F_t$ ), and dividing this error of forecast by the actual value, and then multiplying it by 100.  $PE_t = ((A_t - F_t)/A_t) * 100$ .  $A_t$  is actual value of receipts at time  $t$ , and  $F_t$  is forecasted value of receipts at time  $t$ . The average percentage error is more general measure that will be used to compare the relative error in the forecasts. This measure adds up all the percentage errors at each point and divides them by the number of time point  $APE = |(\sum_{t=1}^T PE_t)|/T$  where  $PE_t$  is the percentage error of forecasts in (1) and  $T$  is the total number of time point. The absolute value of the average percentage error will be used to measure the magnitude of error or bias in the receipts forecasts.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE:** Percentage of National Banks and Federal Savings Associations with Composite CAMELS Rating 1 or 2

**Definition:** Bank regulatory agencies use the Uniform Financial Institutions Rating System, CAMELS, to provide a general framework for assimilating and evaluating all significant financial, operational and compliance factors inherent in a bank or Federal Savings Association. Evaluations are made on: Capital adequacy, Asset quality, Management, Earnings, Liquidity, and Sensitivity to Market Risk. The rating scale is 1 through 5 where 1 is the highest rating granted.

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Quarterly

**MEASURE:** Percentage of National Banks and Federal Savings Associations With Consumer Compliance Rating of 1 or 2

**Definition:** This measure reflects the national banking and federal savings association system's compliance with consumer laws and regulations. Bank regulatory agencies use the Uniform Financial Institutions Rating System, Interagency Consumer Compliance Rating, to provide a general framework for assimilating and evaluating significant consumer compliance factors inherent in a bank. Each bank and thrift is assigned a consumer compliance rating based on an evaluation of its present compliance with consumer protection and civil rights statutes and regulations, and the adequacy of its operating systems designed to ensure continuing compliance. Ratings are on a scale of 1 through 5 in increasing order of supervisory concern.

**Indicator Type:** Indicator

**Data Capture and Source:** The Supervisory Information office identifies the number of banks and thrifts with current consumer compliance ratings of 1 or 2 and the total number of national banks and federal savings associations from Examiner View (EV) and Supervisory Information System (SIS) subject to consumer compliance examinations at fiscal year-end. The percentage is determined by comparing the number of national banks and federal savings associations with current consumer compliance ratings of 1 or 2 to the total number of national banks and federal savings associations subject to consumer compliance examinations at fiscal year-end.

**Data Verification and Validation:** Consumer compliance ratings are assigned at the completion of each consumer compliance examination. These ratings are entered into OCC's management information systems, Examiner View (EV) and Supervisory Information System (SIS), by the banks' Examiner-in-Charge and reviewed and approved by the Supervisory Offices' Assistant Deputy Comptroller (Mid-Size/Community banks) or Deputy Comptroller (Large banks).

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE:** Rehabilitated National Banks And Federal Savings Associations As A Percentage Of Problem National Banks One Year Ago  
(CAMEL 3,4, or 5)

**Definition:** This measure reflects the successful rehabilitation of problem national banks and federal savings associations during the past twelve months. Problem banks and thrifts can ultimately reach a point where rehabilitation is no longer feasible. The OCC's early identification of and intervention with problem banks and thrifts can lead to successful remediation of problem banks and thrifts.

**Indicator Type:** Indicator

**Data Capture and Source:** The Supervisory Information office in OCC's headquarters office uses Examiner View (EV) and the Supervisory Information System (SIS) to identify and compare the composite CAMELS ratings for problem banks or thrifts from twelve months prior to the current period composite CAMELS ratings for the same banks or thrifts. The percentage is determined by comparing the number of national banks or federal savings associations that have upgraded composite CAMELS ratings of 1 or 2 from composite CAMELS ratings of 3, 4 or 5 to the total number of national banks or federal savings associations that had composite CAMELS ratings of 3, 4 or 5 twelve months ago.

**Data Verification and Validation:** Either quarterly or semi-annually, an independent reviewer compares a sample of Reports of Examination to the Examiner View (EV) and Supervisory Information System (SIS) data to ensure the accuracy of the recorded composite ratings. Any discrepancies between the supporting documentation and the systems data are reported to the respective Assistant Deputy Comptroller or Deputy Comptroller for corrective action.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE:** Total OCC Costs Relative To Every \$100,000 in Bank And Federal Savings Associations Assets Regulated (\$)

**Definition:** This measure reflects the efficiency of OCC operations while meeting the increasing supervisory demands of a growing and more complex national banking and federal savings association system.

**Indicator Type:** Measure

**Data Capture and Source:** OCC costs are those reported as total program costs on the annual audited Statement of Net Cost. Banks and thrift assets are those reported quarterly by national banks and federal savings associations on their Reports of Condition and Income.

**Data Verification and Validation:** OCC's financial statements and controls over the data are audited by an independent accountant each year. National banks and federal thrift associations file quarterly Reports on Condition and Income with the FFIEC through the FDIC's data processing center. The banks' and thrifts' boards of directors attest to the accuracy of the reported data. The reliability of these quarterly reports is evaluated by OCC examiners during bank and thrift examinations.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC OBJECTIVE:** Facilitate commerce by providing trusted and secure U.S. currency, products, and services for use by the public

**MEASURE:** Average Number of Days to Process an Original Permit Application for a New Alcohol or Tobacco Business

**Definition:** The average number of days to process an original permit application (including those rejected) at the National Revenue Center (NRC). An application is stamped when received and recorded when processed.

**Indicator Type:** Measure

**Data Capture and Source:** The NRC generates statistical reports, searches, and queries from the IRIS system.

**Data Verification and Validation:** The NRC maintains data in the Integrated Revenue Information System (IRIS) database that reflects the receipt date of the application and the permit issue or close date. The IRIS system contains built-in data integrity controls to validate the information.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent of Electronically Filed Certificate of Label Approval Applications**

**Definition:** Calculated by dividing the number of e-filed applications by the total Certificate of Label Approval applications (COLA) submissions (paper and electronic). The quarterly results are cumulative.

**Indicator Type:** Measure

**Data Capture and Source:** Data is captured through the COLAs Online database system. There are periodic statistical reports, searches, and queries that are generated.

**Data Verification and Validation:** Supervisor reviews report generated from the COLAs Online database.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percentage of Importers Identified by TTB as Illegally Operating without a Federal Permit**

**Definition:** This measure estimates the rate of occurrences in which an individual or business imports tobacco illegally (i.e., without a Federal permit) in the United States by dividing the number of illicit importers, as determined by a comparison of data in U.S. Customs International Trade Database System (ITDS) and TTB's Integrated Revenue Information System (IRIS), by the total number of importers operating, as captured in ITDS. TTB revised the methodology for this measure in September 2008, finding that the use of data from ITDS on active importers in a given reporting period as opposed to the total number of issued permits better reflects the level of illicit activity in the marketplace.

**Indicator Type:** Measure

**Data Capture and Source:** Data is captured through the ITDS and compared with that of the NRC permit database. There are periodic statistical reports, searches, and queries that are generated.

**Data Verification and Validation:** Supervisor reviews report developed based on the comparison of data from ITDS and IRIS, the TTB permit database.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Lost Time Accident Rate per 100 Employees**

**Definition:** The purpose of this measure is to improve employee safety and minimize unnecessary safety-related costs.

**Indicator Type:** Measure

**Data Capture and Source:** Data is collected from collecting lost time hours from NFC payroll reports as well as information from Human Resources; rate per 100 employees.

**Data Verification and Validation:** Subject matter experts from the Office of Environmental Health and Safety will collect and verify information.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Manufacturing Costs For Currency (Dollar Costs Per Thousand Notes Produced)**

**Definition:** An indicator of currency manufacturing efficiency and effectiveness of program management. This standard is developed annually based on the past year's performance, contracted price factors, and anticipated productivity improvements. Actual performance comparison against the standard depends on BEP's ability to meet annual spoilage, efficiency, and capacity utilization goals established for this product line.

**Indicator Type:** Measure

**Data Capture and Source:** Cost data is collected through BEP's accrual-based cost accounting system.

**Data Verification and Validation:** BEP's accrual-based cost accounting system is audited annually as part of the financial statement audit.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent of Currency Notes Delivered Returned Due to Defects**

**Definition:** Purpose: To incentivize continuous product quality improvement and reduce defect-driven returns of currency notes by the Federal Reserve back to BEP.

**Indicator Type:** Measure

**Data Capture and Source:** When BEP's Office of Security receives defective notes back from the Federal Reserve Banks, the notes are recorded and turned over to Office of Quality to investigate cause, determine date of issuance and possible remedy.

**Data Verification and Validation:** BEP's Office of Security collects and tracks the number of notes by denomination returned from the Federal Reserve Banks.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Reduction to BEP's Three Major Regulated Waste Streams (Air Emissions, Waste water, and Solid Waste)**

**Definition:** To incentivize further improvements in BEP environmental management.

**Indicator Type:** Measure

**Data Capture and Source:** Data is collected using 3 different internal waste stream systems and reported as one rate per 1,000 notes.

**Data Verification and Validation:** Reduction in waste streams identified in BEP Sustainability Report.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percentage of National Banks and Federal Savings Associations That Are Categorized As Well-Capitalized (Oe)**

**Definition:** This measure reflects whether the national banking and federal savings association system is well-capitalized at fiscal year-end. The Federal Deposit Insurance Act established a system of prompt corrective action (PCA) that classifies insured depository institutions into five categories (well capitalized; adequately capitalized; undercapitalized, significantly undercapitalized; and critically undercapitalized) based on their relative capital levels. The purpose of PCA is to resolve the problems of insured depository institutions at the least possible long-term cost to the deposit insurance fund.

**Indicator Type:**

**Data Capture and Source:** National banks and federal savings associations file quarterly Reports of Condition and Income with the Federal Finance Institution Examination Council through the Federal Deposit Insurance Corporation's data processing center. The Supervisory Information office reviews the Reports of Condition and Income (i.e., call reports) for each quarter to identify national banks and federal savings association that meet all of the criteria for a well-capitalized institution. The number of national banks and federal savings association at fiscal year-end is obtained from the Federal Reserve Board's National Information Center database. The percentage is determined by comparing the number of national banks and federal savings associations that meet all of the established criteria for being well capitalized to the total number of national banks and federal savings association at fiscal year-end.

**Data Verification and Validation:** The banks' and thrifts' boards of directors attest to the accuracy of the reported data. The reliability of these quarterly reports is evaluated by OCC examiners during bank and thrift examinations.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percentage of National Banks and Federal Savings Associations with Composite CAMELS Rating 1 or 2**

**Definition:** Bank regulatory agencies use the Uniform Financial Institutions Rating System, CAMELS, to provide a general framework for assimilating and evaluating all significant financial, operational and compliance factors inherent in a bank or Federal Savings Association. Evaluations are made on: Capital adequacy, Asset quality, Management, Earnings, Liquidity, and Sensitivity to Market Risk. The rating scale is 1 through 5 where 1 is the highest rating granted.

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Quarterly

## **MEASURE: Percentage of National Banks and Federal Savings Associations With Consumer Compliance Rating of 1 or 2**

**Definition:** This measure reflects the national banking and federal savings association system's compliance with consumer laws and regulations. Bank regulatory agencies use the Uniform Financial Institutions Rating System, Interagency Consumer Compliance Rating, to provide a general framework for assimilating and evaluating significant consumer compliance factors inherent in a bank. Each bank and thrift is assigned a consumer compliance rating based on an evaluation of its present compliance with consumer protection and civil rights statutes and regulations, and the adequacy of its operating systems designed to ensure continuing compliance. Ratings are on a scale of 1 through 5 in increasing order of supervisory concern.

**Indicator Type:** Indicator

**Data Capture and Source:** The Supervisory Information office identifies the number of banks and thrifts with current consumer compliance ratings of 1 or 2 and the total number of national banks and federal savings associations from Examiner View (EV) and Supervisory Information System (SIS) subject to consumer compliance examinations at fiscal year-end. The percentage is determined by comparing the number of national banks and federal savings associations with current consumer compliance ratings of 1 or 2 to the total number of national banks and federal savings associations subject to consumer compliance examinations at fiscal year-end.

**Data Verification and Validation:** Consumer compliance ratings are assigned at the completion of each consumer compliance examination. These ratings are entered into OCC's management information systems, Examiner View (EV) and Supervisory Information System (SIS), by the banks' Examiner-in-Charge and reviewed and approved by the Supervisory Offices' Assistant Deputy Comptroller (Mid-Size/Community banks) or Deputy Comptroller (Large banks).

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## **MEASURE: Rehabilitated National Banks And Federal Savings Associations As A Percentage Of Problem National Banks One Year Ago (CAMEL 3,4, or 5)**

**Definition:** This measure reflects the successful rehabilitation of problem national banks and federal savings associations during the past twelve months. Problem banks and thrifts can ultimately reach a point where rehabilitation is no longer feasible. The OCC's early identification of and intervention with problem banks and thrifts can lead to successful remediation of problem banks and thrifts.

**Indicator Type:** Indicator

**Data Capture and Source:** The Supervisory Information office in OCC's headquarters office uses Examiner View (EV) and the Supervisory Information System (SIS) to identify and compare the composite CAMELS ratings for problem banks or thrifts from twelve months prior to the current period composite CAMELS ratings for the same banks or thrifts. The percentage is determined by comparing the number of national banks or federal savings associations that have upgraded composite CAMELS ratings of 1 or 2 from composite CAMELS ratings of 3, 4 or 5 to the total number of national banks or federal savings associations that had composite CAMELS ratings of 3, 4 or 5 twelve months ago.

**Data Verification and Validation:** Either quarterly or semi-annually, an independent reviewer compares a sample of Reports of Examination to the Examiner View (EV) and Supervisory Information System (SIS) data to ensure the accuracy of the recorded composite ratings. Any discrepancies between the supporting documentation and the systems data are reported to the respective Assistant Deputy Comptroller or Deputy Comptroller for corrective action.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## **MEASURE: Total OCC Costs Relative To Every \$100,000 in Bank And Federal Savings Associations Assets Regulated (\$)**

**Definition:** This measure reflects the efficiency of OCC operations while meeting the increasing supervisory demands of a growing and more complex national banking and federal savings association system.

**Indicator Type:** Measure

**Data Capture and Source:** OCC costs are those reported as total program costs on the annual audited Statement of Net Cost. Banks and thrift assets are those reported quarterly by national banks and federal savings associations on their Reports of Condition and Income.

**Data Verification and Validation:** OCC's financial statements and controls over the data are audited by an independent accountant each year. National banks and federal thrift associations file quarterly Reports on Condition and Income with the FFIEC through the FDIC's data processing center. The banks' and thrifts' boards of directors attest to the accuracy of the reported data. The reliability of these quarterly reports is evaluated by OCC examiners during bank and thrift examinations.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### MEASURE: Numismatic Sales Units (Million Units)

**Definition:** The numismatic sales units indicate the number of coin products sold to the public from numismatic operations. It quantifies the demand for the Nation's official numismatic products. Increases in units sold allow the Mint to potentially reduce the sales prices, as fixed costs will spread among more units. More units sold will also demonstrate that the Mint is meeting demand for products.

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Quarterly

#### MEASURE: Seigniorage per Dollar Issued (\$)

**Definition:** Seigniorage per total face value of circulated coinage shipped to Federal Reserve Banks.

**Indicator Type:** Measure

**Data Capture and Source:** The data is captured in Oracle Financials system and reported through Oracle's Discoverer Reporting system.

**Data Verification and Validation:** External auditors perform routine audits of financial statements. Seigniorage and the total value of circulating coinage shipped to the Federal Reserve Banks are included in the financial statements.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**STRATEGIC GOAL:** Enhance U.S. competitiveness and job creation, and promote international financial stability and more balanced global growth

**STRATEGIC OBJECTIVE:** Promote free trade, open markets, and foreign investment opportunities

#### MEASURE: IA - Timely Review of CFIUS Cases

**Definition:** Treasury tracks compliance with statutory deadlines for completing national security reviews of transactions notified to CFIUS to ensure that the CFIUS process is timely and efficient.

**Indicator Type:** Measure

**Data Capture and Source:** Manual updates of electronic tracker recording all cases reviewed

**Data Verification and Validation:** Weekly review by Deputy Assistant Secretary and staff

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### MEASURE: Variance Between Estimated and Actual Receipts (Annual Forecast)(%)

**Definition:** Percentage error measures the accuracy of the Benchmark receipt forecasts produced monthly by the Office of Fiscal Projections (OFP). It measures the relative amount of error or bias in receipt forecasts.

**Indicator Type:** Measure

**Data Capture and Source:** OFP within the Office of the Fiscal Assistant Secretary creates estimates of Federal receipts by major categories (e.g., withheld income/FICA taxes, individual/SECA taxes, corporate taxes, customs deposits, estate and gift taxes and excise taxes) as well as by collection mechanisms (e.g., electronic and paper coupons) as a part of an extensive cash flow forecast used to inform Treasury's debt management decisions. OFP is also responsible for forecasting the daily tax receipts in order to manage the federal government's cash flow. Data on daily and monthly estimated and actual federal tax receipts are compiled by the office and used to report on the United States' daily, monthly, and annual cash position.

**Data Verification and Validation:** The percentage error is computed by subtracting the forecast value of tax receipts from the actual ( $A_t - F_t$ ), and dividing this error of forecast by the actual value, and then multiplying it by 100.  $PE_t = ((A_t - F_t)/A_t) * 100$ .  $A_t$  is actual value of receipts at time  $t$ , and  $F_t$  is forecasted value of receipts at time  $t$ . The average percentage error is more general measure that will be used to compare the relative error in the forecasts. This measure adds up all the percentage errors at each point and divides them by the number of time point  $APE = |(\sum_{t=1}^T PE_t)|/T$  where  $PE_t$  is the percentage error of forecasts in (1) and  $T$  is the total number of time point. The absolute value of the average percentage error will be used to measure the magnitude of error or bias in the receipts forecasts.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually



**STRATEGIC OBJECTIVE:** Protect global economic and financial stability and press for market–determined foreign exchange rates

**MEASURE:** IA - Monitor Quality and Enhance Effectiveness of International Monetary Fund (IMF) Lending Through Review of IMF Country Programs (Oe)

**Definition:** This measure tracks efforts by International Affairs (IA) staff to monitor quality of IMF country programs and ensure the application of appropriately high standards. IA staff endeavors to review each country program and provide a synopsis, analysis, and recommendation for action at least one day before the IMF Board voting date. The measure tracks the percentage of times the staff review is completed in a timely manner (at least one day before Board action) to allow for alterations in language or policy position if deemed necessary.

**Indicator Type:** Measure

**Data Capture and Source:** International Affairs staff tracks and accounts for actions undertaken during the reporting period.

**Data Verification and Validation:** Publicly available accounts of meetings (press, etc.), communiqués issued following multilateral or bilateral meetings.

**Data Accuracy:** Reasonable

**Data Frequency:** Semi-Annual

**STRATEGIC OBJECTIVE:** Advance U.S. economic, financial, and national security goals by leveraging multilateral mechanisms

**MEASURE:** IA - Monitor Quality and Enhance Effectiveness of MDB Lending Through Review of MDB Grant and Loan Proposals

**Definition:** Treasury tracks the percentage of multilateral development bank grant and loan proposals it reviews to help ensure that proposed projects will have a measurable development impact, support long-term U.S. objectives, and are consistent with congressional mandates.

**Indicator Type:** Measure

**Data Capture and Source:** Loan Review Database and Weekly Operations Agenda

**Data Verification and Validation:** Weekly review by Loan Review Staff

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE:** IA - Percentage of MDB Grant and Loan Proposals Containing Satisfactory Frameworks for Results Measurement

**Definition:** The percentage of grant and loan project proposals that contain a satisfactory framework for measuring project results (such as outcome indicators, quantifiable and time-bound targets, etc.) This information is measured on an annual basis.

**Indicator Type:** Measure

**Data Capture and Source:** MDB monthly operational report, special requests to MDBs for loan and grant approvals, MDB annual reports and U.S. voting positions

**Data Verification and Validation:** Data provided by the MDB is compared with Treasury MDB Office vote history database and internal supporting memoranda.

**Data Accuracy:** Reasonable

**Data Frequency:** Semi-Annual

**STRATEGIC OBJECTIVE:** Provide technical assistance to developing countries working to improve public financial management and strengthen their financial systems

**MEASURE:** OTA - Changes that Result from Project Engagement (Impact)

**Definition:** The extent to which a Technical Assistance project objective contributes to the achievement of the goal(s) described in the Terms of Reference and addresses the country problem describe

**Indicator Type:** Measure

**Data Capture and Source:** Generated by the Financial Technical Assistant Advisor who manage the project in the countries were technical assistant project exist.

**Data Verification and Validation:** The data is verified by the five contracting office representatives, the Associate Director of OTA and approved by the director of OTA.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE:** OTA - Scope and Intensity of Engagement (Traction)

**Definition:** The degree to which a Technical Assistance project brings about changes in behavior among the counterparts and other country participants.

**Indicator Type:** Measure

**Data Capture and Source:** Generated by the Financial Technical Assistant Advisor who manage the project in the countries were technical assistant project exist.

**Data Verification and Validation:** The data is verified and validated by the five contracting office representatives, the Associate Director of OTA and approved by the Director of OTA.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC GOAL:** Fairly and effectively reform and modernize federal financial management, accounting, and tax systems

**STRATEGIC OBJECTIVE:** Improve the efficiency and transparency of federal financial management and government-wide accounting

**MEASURE:** Cost Per Government Agency Investment Services Transaction (\$)

**Definition:** This performance measure divides the federal funds investment costs, determined by an established cost allocation methodology, by the number of issues, redemptions, and interest payments for more than 200 trust funds, as well as the Treasury managed funds.

**Indicator Type:** Measure

**Data Capture and Source:** The automated investment accounting system captures and reports transaction counts. Costs are captured in Public Debt's administrative accounting system.

**Data Verification and Validation:** Accountants review transaction reports for reasonableness and any unusual trends are investigated. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Cost Per Summary Debt Accounting Transaction (\$)**

**Definition:** This performance measure divides summary debt accounting transaction costs, determined by an established cost allocation methodology, by the number of summary debt accounting transactions.

**Indicator Type:** Measure

**Data Capture and Source:** Public Debt's investment accounting systems capture and report transaction counts. Costs are captured in Public Debt's administrative accounting system.

**Data Verification and Validation:** Accountants review transactional activity reports for reasonableness and any unusual trends are investigated. Senior management regularly reviews the cost allocation methodology and the allocations are updated at least annually.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of Respondents Selecting the Highest Rating of Customer Satisfaction with Government Agency Investment Services**

**Definition:** Government Agency Investment Services (GAIS) is one of the Bureau of the Public Debt's (BPD) five primary Lines of Business. GAIS is responsible for the accounting of the Federal Investments, the Special Purpose Securities, and the Federal Borrowings programs. To determine the level of customer satisfaction with the functionality of GAIS, BPD will conduct a customer satisfaction survey on GAIS. The first survey results will establish a baseline customer satisfaction percentage. Survey questions will focus on both program and system satisfaction. BPD will conduct future surveys to measure the percentage improvement from the baseline. The measurement supports an objective to provide quality customer service, transaction processing, and accurate and timely payments to investors.

**Indicator Type:** Measure

**Data Capture and Source:** BPD will develop, coordinate, and administer the customer satisfaction surveys. BPD will distribute the surveys to both internal and external users. Survey questions will focus on both program and system satisfaction. Survey results will reveal areas of customer needs and wants concerning IT enhancements and program direction. This information will be routinely shared with management of the program areas as part of an established and well-documented IT governance and change management process.

**Data Verification and Validation:** Once the surveys are completed and returned, the results will be manually verified and validated. The project and system satisfaction ratings will then be examined and analyzed for trends with the results being communicated to management.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of Summary Debt Accounting Business Processes Restructured or Eliminated**

**Definition:** Measures the progress in migrating Summary Debt Accounting to a shared service solution.

**Indicator Type:** Measure

**Data Capture and Source:** The Project Manager (PM) is responsible for tracking the status of the project using a project plan detailing all stages of the System Development Life Cycle. This plan includes milestones that help to measure significant accomplishments. This information is routinely shared with management of the program areas as part of an established and well-documented IT governance and change management process.

**Data Verification and Validation:** The Project Manager (PM) responsible for migrating Summary Debt Accounting (SDA) to a shared service solution will identify the total number of business processes for the SDA program. The PM will then develop a schedule and report to management on the percentage of SDA business processes that have been restructured or eliminated. The project will be considered complete when 44% of SDA business processes have been restructured or eliminated.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percentage of Government-Wide Accounting Reports Issued Timely**

**Definition:** All Government-wide financial data that FMS publishes relating to U.S. Treasury cash-based accounting reports (i.e., the Daily Treasury Statement, the Monthly Treasury Statement, and the Annual Combined Report) will be on time 100% of the time.

**Indicator Type:** Measure

**Data Capture and Source:** A monthly reporting system is used to track the release dates to the public of all of the various government-wide statements.

**Data Verification and Validation:** Procedures are in place to validate that the statements are released on time to the public 100% of the time.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## **MEASURE: Number of Completed Audit Products**

**Definition:** Audits, attestation engagements, and evaluations: (1)promote economy, efficiency, and effectiveness of Treasury programs and operations; (2)prevent and detect fraud, waste, and abuse in those programs and operations; (3)keep the Secretary and the Congress fully informed; and (4)help the Federal government to be accountable to the public.

**Indicator Type:** Measure

**Data Capture and Source:** OIG audits, attestation engagements, and evaluations result in sequentially numbered written products.

**Data Verification and Validation:** Official audit files support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## **MEASURE: Percent of Statutory Audits Completed by the Required Date**

**Definition:** Legislation mandating certain audit work generally prescribes, or authorizes OMB to prescribe, the required completion date for recurring audits and evaluations, such as those for annual audited financial statements. For other types of mandated audit work, such as a Material Loss Review (MLR) of a failed financial institution, the legislation generally prescribes a timeframe to issue a report (6 months for an MLR, as an example) from the date of an event that triggers the audit.

**Indicator Type:** Measure

**Data Capture and Source:** The date OIG issues an audit, attestation engagement, or evaluation report is printed on the cover. The required dates may vary each year and are specified in different legislation.

**Data Verification and Validation:** Official audit files and the dates on the reports themselves support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**STRATEGIC OBJECTIVE:** Improve the disbursement and collection of federal funds and reduce improper payments made by the U.S. government

**MEASURE:** Variance Between Estimated and Actual Receipts (Annual Forecast) (%)

**Definition:** Percentage error measures the accuracy of the Benchmark receipt forecasts produced monthly by the Office of Fiscal Projections (OFP). It measures the relative amount of error or bias in receipt forecasts.

**Indicator Type:** Measure

**Data Capture and Source:** OFP within the Office of the Fiscal Assistant Secretary creates estimates of Federal receipts by major categories (e.g., withheld income/FICA taxes, individual/SECA taxes, corporate taxes, customs deposits, estate and gift taxes and excise taxes) as well as by collection mechanisms (e.g., electronic and paper coupons) as a part of an extensive cash flow forecast used to inform Treasury's debt management decisions. OFP is also responsible for forecasting the daily tax receipts in order to manage the federal government's cash flow. Data on daily and monthly estimated and actual federal tax receipts are compiled by the office and used to report on the United States' daily, monthly, and annual cash position.

**Data Verification and Validation:** The percentage error is computed by subtracting the forecast value of tax receipts from the actual ( $A_t - F_t$ ), and dividing this error of forecast by the actual value, and then multiplying it by 100.  $PE_t = ((A_t - F_t)/A_t) * 100$ .  $A_t$  is actual value of receipts at time  $t$ , and  $F_t$  is forecasted value of receipts at time  $t$ . The average percentage error is more general measure that will be used to compare the relative error in the forecasts. This measure adds up all the percentage errors at each point and divides them by the number of time point  $APE = |(\sum_{t=1}^T PE_t)|/T$  where  $PE_t$  is the percentage error of forecasts in (1) and  $T$  is the total number of time point. The absolute value of the average percentage error will be used to measure the magnitude of error or bias in the receipts forecasts.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE:** Amount of Delinquent Debt Collected Through All Available Tools (\$ billions)

**Definition:** This measure provides information on the total amount collected, in billions, through debt collection tools operated by Debt Management Services.

**Indicator Type:** Measure

**Data Capture and Source:** The process of collecting and reporting the debt collection data is performed on a monthly basis. The methodology and the origin of the data are consistent from month to month. The collection data is generated by the program systems (TOP and DMSC) and is reported on a monthly basis. The tools include: tax refund offset, administrative offset, private collection agencies, demand letters, and credit bureau reporting. FMS also collects debt through the State debt program and tax levy.

**Data Verification and Validation:** The data from the program systems is validated against the data contained in the Debt Management Account System (DMAS).

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE:** Percentage of Treasury Payments and Associated Information Made Electronically

**Definition:** The portion of the total volume of payments that is made electronically by FMS. Electronic payments include transfers through the automated clearinghouse and wire transfer payments through the FEDWIRE system.

**Indicator Type:** Measure

**Data Capture and Source:** The volume of payments is tracked through FMS' Production Reporting System. The amount and number of payments are also maintained under accounting control.

**Data Verification and Validation:** Accounting controls provide verification that the number of payments, both checks and EFT, is accurately tracked and reported. The number of inquiries made against Federal check payments, whether disbursed by FMS or by other agencies, is separately tracked and reported. Additionally, payment files are balanced with payment authorizations that are electronically certified and submitted to FMS by Federal program agencies. The Federal Reserve Banks also validate the payment files.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## MEASURE: Percentage of Recommendations Made that Have Been Implemented

**Definition:** The Office of Audit (OA) makes recommendations designed to improve administration of the Federal tax system. The Internal Revenue Service (IRS) must implement these recommendations in order for TIGTA's work to produce financial or non-financial benefits. This measure assesses TIGTA's effect on improving the IRS's accountability, operations, and services. Because the IRS may need more than one year to fully implement some of our recommendations, TIGTA identifies the percentage of recommendations made four years ago that have since been implemented by the IRS. This timeframe is used because four years is the point at which TIGTA-OA believes that if a recommendation has not been implemented, it is not likely to be. For example, the FY 2011 actual percentage is the percentage of recommendations made in FY 2007 that the IRS has implemented.

**Indicator Type:** Measure

**Data Capture and Source:** The IRS records recommendations in the Department's Joint Audit Management Enterprise System (JAMES) as they are issued. Summary data regarding the status of the IRS's corrective actions taken in response to TIGTA's recommendations are provided to the Office of Audit via JAMES reports. TIGTA-OA's Office of Management and Policy monitors implementation of recommendations as the IRS submits updated information to the JAMES.

**Data Verification and Validation:** Through a formal process, each audit team identifies the number of recommendations included in each report and the IRS enters the findings and corresponding recommendations into the Department of the Treasury's Joint Audit Management Enterprise System (JAMES). The database is updated frequently. TIGTA-OA's Office of Management and Policy receives summary data and monitors the data regularly to make sure the recommendations reported as implemented have been accurately recorded, as well as to accumulate data in regard to progress in meeting this measure. A qualified staff member independent of the process validates the progress related statistics.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## MEASURE: Percentage of Results from Investigative Activities

**Definition:** The Office of Investigations (OI) accomplishes its strategic mission objectives with performance measures, defined as the percentage of results from investigative activities which most accurately align with the mission of the organization, and which provide the greatest impact on the protection of the integrity of Federal tax administration. TIGTA's investigations are based on a performance model that focuses on OI's three primary areas of investigative responsibility: employee integrity; employee and infrastructure security; and external attempts to corrupt Federal tax administration. OI's strategic plan is designed to adapt to the IRS's constantly evolving operations and to mitigate intensified risks associated with responses to threats and attacks directed against IRS employees and infrastructure, and to protect the integrity of IRS operations by detection and deterrence of waste, fraud, abuse, or misconduct.

**Indicator Type:** Measure

**Data Capture and Source:** The total number of investigative cases closed along with the total number of completed Criminal, Civil and Administrative Actions is extracted from the Performance and Results Information System (PARIS). PARIS is a management information system that, among other things, provides TIGTA the ability to manage and account for the thousands of complaints received, investigations initiated, and leads developed from local and national investigative initiatives. It consists of three major elements: the Complaints Screen, the Investigations Screen, and the Leads Screen. PARIS data is housed in an SQL database monitored by information technology staff in Atlanta, Georgia. With the exception of OI staff that performs routine duties, access to data is limited to the OI Performance Team to process performance and production reports, ensure PARIS input accuracy, and identify statistical trends.

**Data Verification and Validation:** Reports of Investigation and PARIS are reviewed for consistency by Special Agents in Charge prior to closing the investigation. Additionally, independent reviews are conducted periodically of each field office where a sample of closed investigations are quality reviewed by the Operations Division Inspection Team to ensure accuracy of the PARIS data. Periodic tests of PARIS data are also conducted to ensure accuracy.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**STRATEGIC OBJECTIVE:** Pursue tax reform, implement the Patient Protection and Affordable Care Act and Foreign Account Tax Compliance Act, and improve the execution of the tax code

## MEASURE: Amount of Revenue Collected Per Program Dollar

**Definition:** Represents the amount of federal excise taxes collected divided by the amount of resources expended to collect the taxes.

**Indicator Type:** Measure

**Data Capture and Source:** Taxes collected are captured by the Federal Excise Tax (FET) database; expense data are maintained in Oracle Financials.

**Data Verification and Validation:** Both of these components represent information that is subject to annual audits and routine reconciliation.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of Voluntary Compliance from Large Taxpayers in Filing Tax Payments Timely and Accurately (In Terms of Revenue)**

**Definition:** The percentage of total revenue dollars from taxpayers who file over \$50,000 in tax payments annually collected on or before the scheduled due date (without notification of any delinquency from the National Revenue Center).

**Indicator Type:** Measure

**Data Capture and Source:** The NRC maintains all tax return and payment information in the FET database.

**Data Verification and Validation:** The National Revenue Center (NRC) generates reports to identify late-filed returns and payments in the Federal Excise Tax (FET) database.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percentage of Audit Products Delivered when Promised to Stakeholders**

**Definition:** This measure tracks the percentage of TIGTA's audit products that are delivered on or before the contract date that TIGTA has committed to. It is critical that TIGTA's work be done in time to support Internal Revenue Service (IRS) and Congressional decision making. The likelihood that our products will be used is enhanced if they are delivered on time.

**Indicator Type:** Measure

**Data Capture and Source:** Information regarding contract dates and actual delivery dates for audits is maintained on the Team Central Management Information System (TCMIS). TIGTA's Management Information System (MIS) coordinators in the Office of Audit's Operating/Business Units monitor overall data accuracy and maintain secure controls over key milestone and contract data entries.

**Data Verification and Validation:** Summary data used for purposes of reporting on this measure are extracted from the Office of Audit's Team Central Management Information System (TCMIS) and analyzed and summarized by personnel in TIGTA-OA's Office of Management and Policy. A qualified staff member independent of the process validates the statistics.

TCMIS data are reviewed and validated monthly by MIS coordinators, Audit Managers and Directors.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Automated Collection System (ACS) Accuracy (%)**

**Definition:** The percent of taxpayers who receive the correct answer to their ACS question.

**Indicator Type:** Measure

**Data Capture and Source:** The Centralized Quality Review System (CQRS) monitors the calls as they are reviewed. Data is input to the Quality Review Database for product review and reporting.

**Data Verification and Validation:** 1. CQRS management samples QRDbv2 records and validates that sample plans have been followed.

2. CQRS management reviews QRDbv2 employee input DCIs for consistency and coding.

3. CQRS tracks and reviews rebuttals quarterly, and an annual sample of each product line's rebuttals are performed.

4. A rebuttal web site is used to share technical and coding issues in CQRS.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly



#### MEASURE: Automated Underreporter (AUR) Coverage (%)

**Definition:** A percentage representing the total number of W&I and SB/SE contact closures (a closure resulting from a case where SB/SE and W&I made contact) divided by the total return filings for the prior year.

Effective: 10/2006

**Indicator Type:** Measure

**Data Capture and Source:** NUMERATOR: The sum of all individual returns closed will be extracted as follows: SB/SE AUR: AUR MISTLE Report; W&I AUR: AUR MISTLE Report DENOMINATOR: The source for the total individual return filings for the prior calendar year is the Office of Research Projections of return filings as shown in IRS Document 6187 (Table 1A ). AUR MISTLE AUR Management Information System for Top Level Executives (MISTLE)

**Data Verification and Validation:** 1.AUR run controls are reviewed to see if the weekend processing has been completed and are accurate. 2.MISTLE reports are reviewed with other AUR reports to see if processing has been completed and are accurate. 3.MISTLE reports are reviewed to see if information is complete and accurate.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### MEASURE: Automated Underreporter (AUR) Efficiency

**Definition:** The total number of W&I and SB/SE contact closures (a closure resulting from a case where we made contact) divided by the total FTE, including overtime.

Effective: 10/2006

**Indicator Type:** Measure

**Data Capture and Source:** Each case initiated in AUR results in a closure either in the pre-notice or notice phases. All closing actions are posted on the system through the use of process codes that describe the reason& type of closure. Pre-notice closures (no taxpayer contact) include screen-outs (discrepancy accounted for on the return), transfers and referrals. Pre-notice closures are included in the Efficiency Measure numerator. Notice phase closures can be posted at the CP2501, CP2000 or Statutory phases. Tax examiners evaluate taxpayer/practitioner responses to the notice and close cases using process codes that denote the respondent's full or partial agreement or disagreement, no change to the original tax liability, transfer or referral. Time: Examiners complete Form 3081 to record time charged to each program code. The Form 3081 is input onto the WP&C system and a Resource Allocation Report generated.

Source: Management Information System for Top Level Executives (MISTLE).

**Data Verification and Validation:** Closures - 1. AUR run controls are reviewed to see if the weekend processing has been completed and are accurate. 2. MISTLE Reports are reviewed with other AUR reports to see if processing has been completed and are accurate. 3. MISTLE reports are reviewed to see if information is complete and accurate.

Time - 1.Managers review Form 3081 prior to input to verify that time is appropriately charged. 2. WP and C monitored to ensure appropriate time usage.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### MEASURE: Collection Efficiency (Units)

**Definition:** The volume of collection work disposed divided by total collection FTE.

**Indicator Type:** Measure

**Data Capture and Source:** The data comes from the Collection Activity Report (CAR) and the Integrated Financial System (IFS).

**Data Verification and Validation:** 1. Changes to programming of Collection Activity Reports are generally made once a year. Those changes are tested and verified by program analysts at headquarters before the first new report is released. Monthly spot checks are also done to verify they match the data sent to the DataMart.

2. Accuracy of Automated Offer in Compromise database is validated by management checks in the operating units.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Conviction Efficiency Rate (\$)**

**Definition:** The cost of Criminal Investigation's (CI's) program divided by the number of convictions. The number of convictions is the total number of cases with the following statuses: guilty plea, nolo contendere, judge guilty or jury guilty. The Criminal Investigation financial plan includes direct and reimbursable costs, including employees' salaries, benefits, and investigative expenses, as well as facility costs (office space, heating, cleaning, computers, security, etc.), and other overhead costs.

**Indicator Type:** Measure

**Data Capture and Source:** The final fiscal year-end expenses as documented in IFS plus corporate costs as determined by the Chief Financial Officer divided by the number of convictions reported for the year. The source: CI Management Information System (CIMIS) and the Integrated Financial System (IFS)

**Data Verification and Validation:** Criminal Investigation management dictates that the lead agent assigned to the investigation and/or the agent's manager(s) input investigation data directly into CIMIS. Agents and management are to enter status updates into CIMIS within five calendar days of the triggering event. Further, upper management directs first line managers to review individual work group CIMIS reports for accuracy each month to ensure any system input errors or omissions are corrected within 30 days of the initial issuance of the monthly data tables. The CFO, Associate CFO for Internal Financial Management, and Associate CFO Corporate Performance Budgeting ensure the functionality and accuracy of the Integrated Financial System-the Service's core accounting system of records. (Rev. 1-07)

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Conviction Rate (%)**

**Definition:** The percent of adjudicated criminal cases that result in convictions. The conviction rate is defined as the total number of cases with CIMIS status codes of guilty plea, nolo-contendere, judge guilty, or jury guilty divided by these status codes and nolle prosequi, judge dismissed and jury acquitted.

**Indicator Type:** Measure

**Data Capture and Source:** Cases are tracked in CIMIS with frequent updates to the status code.

**Data Verification and Validation:** Criminal Investigation management dictates that the lead agent assigned to the investigation and/or the agent's manager(s) input investigation data directly into CIMIS. Agents and management directs first line managers to review individual work group CIMIS reports for accuracy each month to ensure any system input errors or omissions are corrected within 30 days of the initial issuance of the monthly data tables. (Rev. 1-07) Standardized reports extract data related to the status codes cited above on a monthly basis. This calculation is performed monthly.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Criminal Investigations Completed**

**Definition:** The total number of subject criminal investigations completed during the fiscal year, including those that resulted in prosecution recommendations to the Department of Justice as well as those discontinued due to a lack of prosecution potential.

**Indicator Type:** Measure

**Data Capture and Source:** Criminal Investigations Management Information System (CIMIS)

**Data Verification and Validation:** The guidance and direction given by upper management to first line managers is that the first line managers should review their individual work group CIMIS data tables at the beginning of each month. The use of this procedure will assure that system input errors are corrected no later than 30 days after the error is initially reported in the monthly CIMIS data tables. Additionally, national standard monthly reports and statistical information are circulated among the senior staff and headquarter analysts for their review and use. If the published information on the official critical measure appears to be out of line with what is normal or expected, headquarters analysts or senior staff request that the CI research staff verify that the published and circulated information and/or report is accurate. If the published and circulated information is not accurate, then the CI research staff corrects the error and issues revised data for the month.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## MEASURE: Customer Accuracy - Customer Accounts (Phones)

**Definition:** The percentage of correct answers given by a live assistor on Toll-free account inquiries. The measure indicates how often customers receive the correct answer to their account inquiry and/or had their case resolved correctly based upon all available information and Internal Revenue Manual required actions.

**Indicator Type:** Measure

**Data Capture and Source:** Quality reviewers on the Centralized Quality staff complete a data collection instrument as calls are reviewed. Data is input to the Quality Review Database for product review and reporting.

**Data Verification and Validation:** Field 715 on the DCI is coded by the CQRS monitor as calls are reviewed. Data is input to the NQRS. The NQRS contains several levels of validation that occur as part of the review process. The input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. The national reviews conducted by CQRS site staff on telephone product lines are sampled by local management and management officials at the CQRS site. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## MEASURE: Customer Accuracy - Tax Law Phones (%)

**Definition:** The percentage of correct answers given by a live assistor on Toll-free tax law inquiries. The measure indicates how often customers receive the correct answer to their tax law inquiry based upon all available information and Internal Revenue Manual required actions.

**Indicator Type:** Measure

**Data Capture and Source:** Quality reviewers on the Centralized Quality staff complete a data collection instrument as calls are reviewed. Data is input to the Quality Review Database for product review and reporting.

**Data Verification and Validation:** Field 715 on the DCI is coded by the CORS monitor as calls are reviewed. Data is input to the NQRS. The NQRS contains several levels of validation that occur as part of the review process. The input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. The national reviews conducted by CORS site staff on telephone product lines are sampled by local management and management officials at the CORS site. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

## MEASURE: Customer Contacts Resolved Per Staff Year

**Definition:** The number of Customer Contacts resolved in relation to staff years expended. Customer Contacts Resolved are derived from all telephone and paper inquiries received by Accounts Management, in which all required actions have been taken, and the taxpayer has been notified as appropriate. The measure includes all self-service, Internet-based applications, such as the "Where's My Refund?" service available on [www.irs.gov](http://www.irs.gov).

**Indicator Type:** Measure

**Data Capture and Source:** Contacts resolved volumes are derived from internal telephone management systems and modernization project websites. Staff year data is extracted from the weekly Work Planning & Control report and consolidated and included in the weekly resource usage report.

**Data Verification and Validation:** 1. Data is compiled from several sources (see individual components below). Each area is responsible for component accuracy: Enterprise Telephone Data (ETD) Snapshot Report, Accounts Management Information Report (AMIR), Internet Refund/Fact of Filing, MIS Reporting Tool, Electronic Tax Administration (ETA) Website, Work Planning & Control (WP&C) Report, Resource Allocation Report (RAR)

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Examination Coverage - Business Assets >\$10 million (%)**

**Definition:** The number of LB&I returns (C and S Corporations with assets over \$10 million and all partnerships) examined and closed by LB&I during the current fiscal year divided by the number of filings for the preceding calendar year.

**Indicator Type:** Measure

**Data Capture and Source:** The number of returns examined and closed during the Fiscal Year is from the Audit Information Management System (AIMS) closed case database, accessed via A-CIS (an MS Access application). Filings are from Document 6186, which is issued by the Office of Research, Analysis and Statistics.

**Data Verification and Validation:** 1. Examination Support & Processing (ESP) group (SBSE) validates data on AIMS (Detroit server) and makes necessary correction. 2. LMSB picks closing codes and downloads data down to (A-CIS) Access database (Atlanta server). Charles Johnson (Plantation, FL) validates data, uploads to A-CIS. 3. (LMSB - Chicago) downloads LMSB version of data and performs data validation before providing data to CPP. 4. The information in Document 6186 is validated by the Office of Research, Analysis and Statistics before it is released.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Examination Coverage - Individual (1040)**

**Definition:** The sum of all individual 1040 returns closed by Small Business/Self Employed (SB/SE), Wage & Investment (W&I), Tax Exempt and Government Entities (TEGE) and Large Business & International (LB&I) (Field Exam and Correspondence Exam programs) divided by the total individual return filings for the prior calendar year. In FY 2005, Automated Underreported (AUR) cases were included as part of this measure. In FY 2006, AUR is covered as a separate measure.

**Indicator Type:** Measure

**Data Capture and Source:** The data comes from the Audit Information Management System (AIMS) closed case data base, the automated under-reporter Management Information System for Top Level Executives (MISTLE) reports and Research projections for individual return filings.

**Data Verification and Validation:** new measure - verification and validations will be supplied

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Examination Quality - LB&I - Large Business**

**Definition:** Average of the scores of Large Business Return (LBR) cases reviewed by LB&I Quality Measurement System (LQMS). LBRs include large corporations (assets > \$10m), large 1120Fs (assets > \$10m), large partnerships, and large S corporations (assets > \$10m).

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Quarterly

#### **MEASURE: Field Collection National Quality Review Score**

**Definition:** The score awarded to a reviewed collection cases by a Quality Reviewer using the NQRS quality attributes.

**Indicator Type:** Measure

**Data Capture and Source:** Monthly reports supplied from the EQMS database.

**Data Verification and Validation:** Cases are sent to the review sites to be reviewed. The cases are then reviewed and results are recorded into the CQMS EQ database. A validity check is conducted by EQ review site management. Once the data has been validated the information is transmitted to the EQ website.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Field Examination National Quality Review Score**

**Definition:** The score awarded to a reviewed Field Examination case by a Quality Reviewer using the National Quality Review System (NQRS) quality attributes.

**Indicator Type:** Measure

**Data Capture and Source:** Monthly reports supplied from the EQMS database.

**Data Verification and Validation:** A manual validation for inconsistencies in the data input is completed at the end of each monthly cycle. Potential errors are sent to the EQMS site managers for either verification or correction. Monthly consistency meetings are held with EQMS management, analyst and reviewers to ensure consistent application of the quality ratings.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Number of Convictions**

**Definition:** The number of criminal convictions. Convictions are the total number of cases with Criminal Investigation Management Information System (CIMIS) status codes of guilty plea, nolo-contendere, judge guilty, or jury guilty.

**Indicator Type:** Measure

**Data Capture and Source:** Standardized reports extract data related to the status codes cited above on a monthly basis.

**Data Verification and Validation:** Cases are tracked in CIMIS with frequent updates to the status code.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Office Examination National Quality Review Score**

**Definition:** The score awarded to a reviewed Office Examination case by a Quality Reviewer using the National Quality Review System (NQRS) quality attributes.

**Indicator Type:** Measure

**Data Capture and Source:** Examination Quality Measurement System

**Data Verification and Validation:** A manual validation for inconsistencies in the data input is completed at the end of each monthly cycle. Potential errors are sent to the EQMS site managers for either verification or correction. Monthly consistency meetings are held with EQMS management, analyst and reviewers to ensure consistent application of the quality ratings.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent Individual Returns Processed Electronically (%)**

**Definition:** The percentage of electronically filed individual tax returns divided by the total individual returns filed.

**Indicator Type:** Measure

**Data Capture and Source:** Working Planning and Control reports from W&I Submission Processing campuses.

**Data Verification and Validation:** 1. At each Submission Processing Center, managerial oversight is used to ensure that the balancing instructions for the Balance Forward Listing are followed and that necessary adjustments are made. 2. Management Officials review "II" Report prior to its release to Headquarters personnel. 3. Headquarters Personnel release preliminary data for peer and managerial review prior to releasing data for the measure.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent of BSM Projects Within +/- 10% Cost Variance**

**Definition:** The percentage of BSM projects that are within the +/- 10% threshold for cost. The cost variance is measured from the initial cost estimate versus current cost estimate. The percent of projects that were within +/- 10% cost variance by release/sub-release of a Business Systems Modernization (BSM) funded project's initial approved cost estimate versus current, approved cost estimate. Cost variances less than or equal to +/- 10% are categorized as being within acceptable tolerance thresholds. Cost variances greater than +/- 10% of the variance are categorized as being outside of acceptable thresholds.

**Indicator Type:** Measure

**Data Capture and Source:** The data is collected from the approved and enacted Expenditure Plan and subsequent modifications resulting from changes to project cost plans as approved via the BSM Governance Procedures and documented by the Resource Management Office.

**Data Verification and Validation:** The baseline data will be reviewed/ validated by the Program Performance Management (PPM) Team and Manager. To indicate the baseline is valid and approved, the manager will send a notification that the data (Excel spreadsheets) may be placed in the PPM shared library. Before the measure is reported, the PPM Team and Manager will review/ validate the report. The PPM Manager will provide the monthly report to the Deputy Associate CIO for Business Integration for approval. Concurrence will be obtained from the Associate CIO for BSM. To indicate the report is validated and approved, the manager will send a notification to store the report in the PPM shared library and report on Improvement Measure externally.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of BSM Projects Within +/- 10% Schedule Variance**

**Definition:** The percentage of BSM projects that are within the +/- 10% threshold for schedule. The schedule variance is measured from the initial schedule estimate to the current schedule estimate. The percent of projects that were within +/- 10% schedule variance by release/sub-release of a BSM funded project's initial approved schedule estimate versus current, approved schedule estimate. Schedule variances less than or equal to +/- 10% will be categorized as being within acceptable tolerance thresholds. If schedule variances are greater than +/- 10%, the variance will be categorized as being outside of acceptable thresholds.

**Indicator Type:** Measure

**Data Capture and Source:** The data is collected at the time of Expenditure Plan creation and subsequent modifications resulting from changes to project schedule plans as approved via the BSM Governance Procedures and documented by the Resource Management Office.

**Data Verification and Validation:** The baseline data will be reviewed/ validated by the Program Performance Management (PPM) Team and Manager. To indicate the baseline is valid and approved, the manager will send a notification that the data (Excel spreadsheets) may be placed in the PPM shared library. Before the measure is reported, the PPM Team and Manager will review/ validate the report. The PPM Manager will provide the monthly report to the Deputy Associate CIO for Business Integration for approval. Concurrence will be obtained from the Associate CIO for BSM. To indicate the report is validated and approved, the manager will send a notification to store the report in the PPM shared library and report on Improvement Measure externally.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

#### **MEASURE: Percent of Business Returns Processed Electronically**

**Definition:** The percentage of electronically filed business tax returns divided by the total business returns filed.

**Indicator Type:** Measure

**Data Capture and Source:** Work Planning and Control reports from W&I Submission Processing campuses.

**Data Verification and Validation:** 1. At each Submission Processing Center, managerial oversight is used to ensure that the balancing instructions for the Balance Forward Listing are followed and that necessary adjustments are made. 2. Management Officials review Program Analysis Reports prior to its release to Headquarters personnel. 3. Headquarters Personnel release preliminary data for peer and managerial review prior to releasing data for the measure.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### MEASURE: Refund Timeliness - Individual (Paper)

**Definition:** The percentage of refunds resulting from processing Individual Master File paper returns issued within 40 days or less.

**Indicator Type:** Measure

**Data Capture and Source:** Submission Processing Measures Analysis and Reporting Tool (SMART). Data is extracted from a Generalize Mainframe Framework computer run that processes data input by the processing centers.

**Data Verification and Validation:** The calculation for Refund Timeliness is a ratio of untimely IMF paper refunds in a sample compared against the total number of IMF paper refunds reviewed in a sample. The result of the ratio is weighted against the entire volume of refund returns a center has processed on a monthly basis. The monthly results are tabulated to determine the performance rating at the corporate and site level.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### MEASURE: Taxpayer Self Assistance Rate

**Definition:** The percentage of taxpayer assistance requests resolved using self-assisted automated services.

**Indicator Type:** Measure

**Data Capture and Source:** Enterprise Telephone Data (ETD) Snapshot Report, Accounts Management Information Report (AMIR), Internet Refund/Fact of Filing Project Site, MIS Reporting Tool, Electronic Tax Administration (ETA) Website, Microsoft Excel Spreadsheet tracking (Kiosk Visits)

**Data Verification and Validation:** Automated Calls Answered Web Services Completed Divided by: Assistor Calls Answered Automated Calls Answered Web Services Completed Electronic Interactions Customer Accounts Resolved (Paper) Taxpayer Assistance Centers Contact. This measure summarizes the following self-service activities: telephone automated calls answered, and web services (IRFOF, Internet EIN, Disclosure Authorization, P-TIN) compared to the volume of all interactions, including correspondence and amended returns, electronic interactions such as from electronic interactions such as ETLA, & I-EAR and assistor calls answered.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### MEASURE: TEGE Determination Case Closures

**Definition:** The number of cases closed in the Employee Plans or Exempt Organizations Determination programs, regardless of type of case or type of closing.

**Indicator Type:** Measure

**Data Capture and Source:** Tax Exempt and Government Entities (TE/GE) Determination System (EDS) Table 2A

**Data Verification and Validation:** 1. Group managers review data entered on closing documents by determination specialists prior to approving the case for closing.

2. Error registers/reports are generated for data not meeting system consistency checks

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### MEASURE: Timeliness of Critical Individual Filing Season Tax Products to the Public (%)

**Definition:** The percentage of critical individual filing season tax products (tax forms, schedules, instructions, publications, tax packages, and certain notices required by a large number of filers to prepare a complete and accurate tax return) available to the public in a timely fashion. This measure will assess the percentage of Critical Individual Filing Season (CIFS) tax products available to the public by the fifth workday in January. CIFS tax products are those tax forms, schedules, instructions, publications, tax packages, and certain notices required by a large number of filers to prepare a complete and accurate individual income tax return by April 15th.

**Indicator Type:** Measure

**Data Capture and Source:** Publishing Services Data (PSD) System

**Data Verification and Validation:** Nightly processes provide analysts and management with reports concerning production status, missing data problems, and past due situations.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually



#### **MEASURE: Timeliness of Critical TE/GE and Business Tax Products to the Public (%)**

**Definition:** The percentage of Critical Other Tax Products, paper and electronic, available to the public in a timely fashion. Critical Other Tax Products are business tax products, Tax Exempt and Government Entities and miscellaneous tax products. This measure contains two components: (1) percentage of paper tax products that meet the scheduled start to ship date within five business days of the actual start to ship date and (2) percentage of scheduled electronic tax products that is available on the Internet within five business days of the ok-to-print date. The intent is to have the tax products available to the public 30 days before the form is required to be filed.

**Indicator Type:** Measure

**Data Capture and Source:** Publishing Services Data System (PSD)

**Data Verification and Validation:** Nightly processes provide analysts and management with reports concerning production status, missing data problems, and past due situations.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC GOAL:** Safeguard the financial system and use financial measures to counter national security threats

**STRATEGIC OBJECTIVE:** Identify priority threats to the financial system using intelligence analysis and outreach to the financial sector

#### **MEASURE: Impact of TFI Programs and Activities**

**Definition:** This measure is used to assess TFI's impact as an organization through its sanctions, law enforcement, intelligence, regulatory and diplomatic programs to reduce threats to U.S. national security. The Office of Terrorist Financing and Financial Crimes is responsible for the impact of policymaking, outreach and diplomacy. The Office of Foreign Assets Control is responsible for the impact of economic sanctions. The Office of Intelligence and Analysis is responsible for the impact of information and analysis used by Department decision makers. The Financial Crimes Enforcement Network is responsible for the impact of activities that create safer and more transparent financial systems.

**Indicator Type:** Measure

**Data Capture and Source:** An annual survey is conducted by OIA. Performance measure actuals are captured in PRS to determine the rating for FinCEN's performance measures. OFAC and TFFC provide documentation of activities, and use a self-assessment rating. All information is kept by OSPPM as the outside validator.

**Data Verification and Validation:** The Office of Strategic Planning and Performance Management validates all final information. TFFC and OFAC provide a self-assessed rating and supporting documentation. OIA uses an internal (within the Department) customer satisfaction survey to achieve its performance rating. The survey and raw data are provided, and validated at the SECRET level to ensure reliability of the data. The Department reviews/validates, and gives suggestions and recommendations to each office, with a chance to provide additional information.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC OBJECTIVE:** Develop, implement, and enforce sanctions and other targeted financial measures

#### **MEASURE: Impact of TFI Programs and Activities**

**Definition:** This measure is used to assess TFI's impact as an organization through its sanctions, law enforcement, intelligence, regulatory and diplomatic programs to reduce threats to U.S. national security. The Office of Terrorist Financing and Financial Crimes is responsible for the impact of policymaking, outreach and diplomacy. The Office of Foreign Assets Control is responsible for the impact of economic sanctions. The Office of Intelligence and Analysis is responsible for the impact of information and analysis used by Department decision makers. The Financial Crimes Enforcement Network is responsible for the impact of activities that create safer and more transparent financial systems.

**Indicator Type:** Measure

**Data Capture and Source:** An annual survey is conducted by OIA. Performance measure actuals are captured in PRS to determine the rating for FinCEN's performance measures. OFAC and TFFC provide documentation of activities, and use a self-assessment rating, all information is kept by OSPPM as the outside validator.

**Data Verification and Validation:** The Office of Strategic Planning and Performance Management validates all final information. TFFC and OFAC provide a self-assessed rating and supporting documentation. OIA uses an internal (within the Department) customer satisfaction survey to achieve its performance rating. The survey and raw data are provided, and validated at the SECRET level to ensure reliability of the data. The Department reviews/validates, and gives suggestions and recommendations to each office, with a chance to provide additional information.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC OBJECTIVE:** Improve the cybersecurity of our nation's financial sector

**MEASURE:** Impact of TFI Programs and Activities

**Definition:** This measure is used to assess TFI's impact as an organization through its sanctions, law enforcement, intelligence, regulatory and diplomatic programs to reduce threats to U.S. national security. The Office of Terrorist Financing and Financial Crimes is responsible for the impact of policymaking, outreach and diplomacy. The Office of Foreign Assets Control is responsible for the impact of economic sanctions. The Office of Intelligence and Analysis is responsible for the impact of information and analysis used by Department decision makers. The Financial Crimes Enforcement Network is responsible for the impact of activities that create safer and more transparent financial systems.

**Indicator Type:** Measure

**Data Capture and Source:** An annual survey is conducted by OIA. Performance measure actuals are captured in PRS to determine the rating for FinCEN's performance measures. OFAC and TFFC provide documentation of activities, and use a self-assessment rating, all information is kept by OSPPM as the outside validator.

**Data Verification and Validation:** The Office of Strategic Planning and Performance Management validates all final information. TFFC and OFAC provide a self-assessed rating and supporting documentation. OIA uses an internal (within the Department) customer satisfaction survey to achieve its performance rating. The survey and raw data are provided, and validated at the SECRET level to ensure reliability of the data. The Department reviews/validates, and gives suggestions and recommendations to each office, with a chance to provide additional information.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE:** Number of Completed Audit Products

**Definition:** Audits, attestation engagements, and evaluations: (1) promote economy, efficiency, and effectiveness of Treasury programs and operations; (2) prevent and detect fraud, waste, and abuse in those programs and operations; (3) keep the Secretary and the Congress fully informed; and (4) help the Federal government to be accountable to the public.

**Indicator Type:** Measure

**Data Capture and Source:** OIG audits, attestation engagements, and evaluations result in sequentially numbered written products.

**Data Verification and Validation:** Official audit files support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE:** Percent of Statutory Audits Completed by the Required Date

**Definition:** Legislation mandating certain audit work generally prescribes, or authorizes OMB to prescribe, the required completion date for recurring audits and evaluations, such as those for annual audited financial statements. For other types of mandated audit work, such as a Material Loss Review (MLR) of a failed financial institution, the legislation generally prescribes a timeframe to issue a report (6 months for an MLR, as an example) from the date of an event that triggers the audit.

**Indicator Type:** Measure

**Data Capture and Source:** The date OIG issues an audit, attestation engagement, or evaluation report is printed on the cover. The required dates may vary each year and are specified in different legislation.

**Data Verification and Validation:** Official audit files and the dates on the reports themselves support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE: Percentage (%) of All Cases Closed During Fiscal Year that were Referred for Criminal/Civil Prosecution or Treasury****Administrative Action**

**Definition:** In order to protect the integrity and efficiency of Treasury programs it is important that findings of criminal or civil misconduct be referred to the Justice Department, state and/or local governments for prosecution and litigation in a timely manner. Criminal and civil convictions have a greater impact and carry a greater deterrent effect when they are prosecuted expeditiously. Some investigations will identify violations of the Ethical Standards of conduct, Federal Acquisition Regulations, or other administrative standards, which do not rise to the level of criminal or civil prosecution. In these cases it is important that OIG findings are reported to the bureau or office in a timely manner to allow them to take administrative action against the individuals engaging in misconduct.

**Indicator Type:** Measure

**Data Capture and Source:** This data will be retrieved from the Investigations case management system.

**Data Verification and Validation:** All case files will be reviewed to ensure that the case data is correct and supported by documentation.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**STRATEGIC OBJECTIVE:** Protect the integrity of the financial system by implementing, promoting, and enforcing anti-money laundering and counterterrorism financing standards

**MEASURE: Impact of TFI Programs and Activities**

**Definition:** This measure is used to assess TFI's impact as an organization through its sanctions, law enforcement, intelligence, regulatory and diplomatic programs to reduce threats to U.S. national security. The Office of Terrorist Financing and Financial Crimes is responsible for the impact of policymaking, outreach and diplomacy. The Office of Foreign Assets Control is responsible for the impact of economic sanctions. The Office of Intelligence and Analysis is responsible for the impact of information and analysis used by Department decision makers. The Financial Crimes Enforcement Network is responsible for the impact of activities that create safer and more transparent financial systems.

**Indicator Type:** Measure

**Data Capture and Source:** An annual survey is conducted by OIA. Performance measure actuals are captured in PRS to determine the rating for FinCEN's performance measures. OFAC and TFFC provide documentation of activities, and use a self-assessment rating, all information is kept by OSPPM as the outside validator.

**Data Verification and Validation:** The Office of Strategic Planning and Performance Management validates all final information. TFFC and OFAC provide a self-assessed rating and supporting documentation. OIA uses an internal (within the Department) customer satisfaction survey to achieve its performance rating. The survey and raw data are provided, and validated at the SECRET level to ensure reliability of the data. The Department reviews/validates, and gives suggestions and recommendations to each office, with a chance to provide additional information.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**MEASURE: Percentage of AML/CFT Supervisors Who Indicate That FinCEN's Enforcement Actions Have Resulted in Increased Compliance by Covered Financial Institutions**

**Definition:** This measure examines the survey responses of state and federal financial regulatory agencies with information sharing agreements. The MOUs require the financial regulators to share examination results and provide a variety of statistical data on their examination results. The survey asks the respondents to rate the impact of enforcement actions on the level compliance observed by examiners. This is a meaningful measure of the link between enforcement actions and financial institution compliance with the BSA reporting. Lax financial institution compliance with the BSA would negatively impact the quality of the financial data and ability to safeguard the financial system from illicit activity.

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Annually

#### **MEASURE: Percentage of Users Satisfied with FinCEN Information Sharing Systems**

**Definition:** This measure is a composite survey measure and represents the users' satisfaction with the technology systems. This measure tracks satisfaction with BSA E-Filing, FinCEN Query, and the Egmont Secure Web questions. Starting with industry, FinCEN collects and maintains BSA reports filed by financial institutions and other filers. In turn, FinCEN provides internal users (including Treasury and TFI), and external law enforcement and regulatory users access to a query system containing 11 years of BSA data; provides internal users with a tool to conduct advanced analysis; and provides foreign FIUs in the Egmont Group with a secure system for exchanging financial intelligence to combat money laundering and terrorist financing. This measure is meaningful because the technology allows authorized persons to more readily access BSA information and better enable them to conduct investigations more efficiently and effectively.

**Indicator Type:**

**Data Capture and Source:**

**Data Verification and Validation:**

**Data Accuracy:**

**Data Frequency:** Annually

**STRATEGIC GOAL:** Create a 21st-century approach to government by improving efficiency, effectiveness, and customer interaction

**STRATEGIC OBJECTIVE:** Promote efficient use of resources through shared services, strategic sourcing, streamlined business processes, and accountability

#### **MEASURE: Number of Completed Audit Products**

**Definition:** Audits, attestation engagements, and evaluations: (1)promote economy, efficiency, and effectiveness of Treasury programs and operations; (2)prevent and detect fraud, waste, and abuse in those programs and operations; (3)keep the Secretary and the Congress fully informed; and (4)help the Federal government to be accountable to the public.

**Indicator Type:** Measure

**Data Capture and Source:** OIG audits, attestation engagements, and evaluations result in sequentially numbered written products.

**Data Verification and Validation:** Official audit files support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

#### **MEASURE: Percent of Statutory Audits Completed by the Required Date**

**Definition:** Legislation mandating certain audit work generally prescribes, or authorizes OMB to prescribe, the required completion date for recurring audits and evaluations, such as those for annual audited financial statements. For other types of mandated audit work, such as a Material Loss Review (MLR) of a failed financial institution, the legislation generally prescribes a timeframe to issue a report (6 months for an MLR, as an example) from the date of an event that triggers the audit.

**Indicator Type:** Measure

**Data Capture and Source:** The date OIG issues an audit, attestation engagement, or evaluation report is printed on the cover. The required dates may vary each year and are specified in different legislation.

**Data Verification and Validation:** Official audit files and the dates on the reports themselves support the performance data.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE: Percentage (%) of All Cases Closed During Fiscal Year that were Referred for Criminal/Civil Prosecution or Treasury****Administrative Action**

**Definition:** In order to protect the integrity and efficiency of Treasury programs it is important that findings of criminal or civil misconduct be referred to the Justice Department, state and/or local governments for prosecution and litigation in a timely manner. Criminal and civil convictions have a greater impact and carry a greater deterrent effect when they are prosecuted expeditiously. Some investigations will identify violations of the Ethical Standards of conduct, Federal Acquisition Regulations, or other administrative standards, which do not rise to the level of criminal or civil prosecution. In these cases it is important that OIG findings are reported to the bureau or office in a timely manner to allow them to take administrative action against the individuals engaging in misconduct.

**Indicator Type:** Measure

**Data Capture and Source:** This data will be retrieved from the Investigations case management system.

**Data Verification and Validation:** All case files will be reviewed to ensure that the case data is correct and supported by documentation.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly

**MEASURE: Customer Satisfaction Admin Services %**

**Definition:** Shared service customers' satisfaction level with service offerings, service level competence and responsiveness and overall value.

**Indicator Type:** Measure

**Data Capture and Source:** Results are submitted by the management of each franchise business and are obtained from internal or external customer satisfaction reviews.

**Data Verification and Validation:** Customer satisfaction processes and results for the Franchise businesses are reviewed by the Fund's management to ensure objectivity.

**Data Accuracy:** Reasonable

**Data Frequency:** Annually

**STRATEGIC OBJECTIVE:** Create a culture of service through relentless pursuit of customer value

**MEASURE: Customer Satisfaction Index (%)**

**Definition:** The United States Mint conducts a quarterly Customer Satisfaction Measure (CSM) Tracking Survey among a random sample of active customers. The CSM Survey is intended to capture customer satisfaction with the United States Mint's performance as a coin supplier and the quality of specific products. The CSI is as a single quantitative score of CSM Survey results.

**Indicator Type:** Measure

**Data Capture and Source:** A professional survey consultant administers quarterly CSM survey to a random sample of active customers.

**Data Verification and Validation:** Results and data are captured and verified by the professional survey consultant.

**Data Accuracy:** Reasonable

**Data Frequency:** Quarterly